

By: Hughes  
(Paddie)

S.B. No. 1467

Substitute the following for S.B. No. 1467:

By: Murphy

C.S.S.B. No. 1467

A BILL TO BE ENTITLED

AN ACT

relating to the municipal hotel occupancy tax in certain municipalities.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 351.101(n), Tax Code, is amended to read as follows:

(n) In addition to other authorized uses, a municipality that has a population of not more than 1,500 and is located in a county that borders Arkansas and Louisiana may use revenue from the municipal hotel occupancy tax for the promotion of tourism by the enhancement and upgrading of an existing sports facility or field as specified by Subsection (a)(7), provided that the requirements of Subsection ~~[Subsections]~~ (a)(7)(A) ~~[and (C)]~~ and Section 351.1076 are met.

SECTION 2. Section 351.1066(a), Tax Code, is amended to read as follows:

(a) This section applies only to:

(1) a municipality with a population of at least 3,500 but less than 5,500 that is the county seat of a county with a population of less than 50,000 that borders a county with a population of more than 1.6 million;

(2) a municipality with a population of at least 2,900 but less than 3,500 that is the county seat of a county with a population of less than 22,000 that is bordered by the Trinity River

1 and includes a state park and a portion of a wildlife management  
2 area;

3 (3) a municipality with a population of at least 7,500  
4 that is located in a county that borders the Pecos River and that  
5 has a population of not more than 15,000;

6 (4) a municipality with a population of not more than  
7 5,000 that is located in a county through which the Frio River flows  
8 and an interstate highway crosses, and that has a population of at  
9 least 15,000; ~~and~~

10 (5) a municipality with a population of not less than  
11 7,500 that is located in a county with a population of not less than  
12 40,000 but less than 250,000 that is adjacent to a county with a  
13 population of less than 750; and

14 (6) a municipality that has a population of not more  
15 than 25,000, that contains a cultural heritage museum, and that is  
16 located in a county that borders the United Mexican States and the  
17 Gulf of Mexico.

18 SECTION 3. This Act takes effect September 1, 2019.